

16-006

***Director of Equalization
Brookings County
520 3RD St #110
Brookings, SD 57006
(605) 696-8220***

TO: Brookings City Council

FROM: Chris Lilla
Director of Equalization

DATE: February 5, 2016

RE: Abatement Application #16-006 Adriene Mcentee

PROPERTY: Parcel # 40170-00000-027-00
Legal Description: Fishback Subdiv, L 27

Request abatement of \$539.30

RELATED

FACTS: An abatement application has been submitted for the above listed property.

Property Owner applied for owner occupied classification and office missed data entry to indicate the property was owner occupied. This has been corrected for 2016 pay 2017, but abatement to the reduced levy needs to happen for 2015 pay 2016.

ASSESSORS

RECOMMENDATION: APPROVAL OF ABATEMENT #16-006

CERTIFICATE OF REAL ESTATE VALUE [SDCL 7-9-7(4)]

State of South Dakota, County of BROOKINGS

COURTHOUSE USE ONLY
Book _____ Page _____
Ratio Card No. _____

Seller(s): KYLE KREUL and MELANIE KREUL
Name

Address 2410 Sunrise Ridge Circle #212 Brookings, SD 57006
Street/Box Number City

Phone Number _____

Buyer(s): ADRIENNE M. McENTEE
Name

State/Zip Code _____

Current Mailing Address 1007 Circle Dr. Brookings, SD 57006
Street/Box Number City

Phone Number _____

NEW Mailing Address _____
Street/Box Number City

State/Zip Code _____

OWNER OCCUPIED - THIS BOX TO BE COMPLETED BY BUYER ONLY

These items are important to complete for property to continue to be classified as owner occupied for a lower property tax rate.

Property is currently classified as owner-occupied

Property will be occupied by buyer on 12/27 (date)

YES _____ NO _____

Property will be principal residence of buyer on the above stated date

YES ☒ NO _____

Do you own any other residential property in the United States?

YES ☒ NO _____

Signature (BUYER ONLY) Adrienne M. McEntee If yes, state location _____

Legal Description (Please include the number of acres for unplatted properties)

Lot Twenty-seven (27), Fishback's Subdivision, City of Brookings, County of Brookings, State of South Dakota.

(1) Date of Instrument _____

(2) Type of Instrument:

Contract for Deed _____
Quit Claim Deed _____
Other (specify) _____

Warranty Deed ☒
Trustee's Deed _____

Executor's Deed _____
Administrator's Deed _____

Mineral Deed _____
Gift _____

(3) Items Involved In Transaction

(a) Was this property offered for sale to the general public

YES ☒ NO _____

(b) Relationship between buyer and seller?

YES _____ NO ☒

(c) Was this property sold by owner _____ agent ☒

(d) Actual Consideration Exchanged: \$132,000.00

(e) Adjusted price paid for real estate: \$132,000.00
(actual consideration less amount paid for major items of personal property which are listed below)

In the blanks below, list any major items of personal property and their value which were included in the total purchase price (i.e. furniture, inventory, crops, leases, franchises): _____

(4) Was there Buyer Financing

YES _____ NO _____ If yes, items (a) and (b) below MUST be completed

(a) Type of Buyer Financing - check where applicable

Conventional Bank Loan _____
Cash Sale _____
FHA, FmHA, SDHA Loan _____
Contract for Deed _____
Like Kind Exchange _____
Assumed Mortgage _____
Farm Credit Service _____
[must complete part (b)]

(b) Contract for Deed YES _____ NO _____
(If yes, MUST complete items below)

Down Payment _____
Monthly/Yearly Payment _____ Interest Rate _____
No. of Payments _____ Balloon Payment _____

Signature of Seller, Buyer, or agent of Kyle Kreul

12/26/13
Date

16-006

APPLICANT SHOULD USE THIS SPACE FOR FULL DESCRIPTION OF PROPERTY

DESCRIPTION OF PROPERTY	Year	Valuation	State Tax	Consolidated Tax	AMT. OF ABATEMENT OR REFUND	
					ASKED	ALLOWED
40170-0000-027-00	2015	\$110,300			\$539.30	

Approved ☒ Disapproved by City or Town-
ship BoardDated Feb 23, 2006
Terrence J. Reed
Chairman City of ReedApproved by authority of Subdivision
of SDC 57.0801.

Dated _____, 19____

Chairman County Board.

Rejected:

Reasons: _____

OFFICE OF COUNTY AUDITOR

County

Received and filed in my office on

_____, 19____

County Auditor.

By _____
Deputy.

SD-12

No. 16-006Application
FOR

Abatement or Refund

OF

Ms. Adrienne Meentee
1007 Circle DrP.O. Bookings, SD 57006

16-006

APPLICATION FOR ABATEMENT AND/OR REFUND OF PROPERTY TAXES

Tax Year Payable 2016

Board of County Commissioners of Brookings County, South Dakota

NAME McIntee, Adrienne M - Single person

MAILING ADDRESS 1007 Circle Dr

CITY Brookings State SD Zip Code 57006

Legal Description of Property Lot 27 Fishback's Subdivision - City of Brookings

Application for an abatement / refund of taxes is being presented due to the following reason (check applicable provision)

☒

An error has been made in any identifying entry or description of the real property, in entering the valuation of the real property or in the extension of the tax, to the injury of the complainant;

☐

Improvements on any real property were considered or included in the valuation of the real property, which did not exist on the real property at the time fixed by law for making the assessment;

☐

The property is exempt from the tax;

☐

The complainant had no taxable interest in the property assessed against the complainant at the time fixed by law for making the assessments;

☐

Taxes have been erroneously paid or error made in noting payment or issuing receipt for the taxes paid;

☐

The same property has been assessed against the complainant more than once in the same year, and the complainant produces satisfactory evidence that the tax for the year has been paid.

☐

A loss occurred because of flood, fire, storm, or other unavoidable casualty; Date of Loss _____

☐

Structures have been removed after the assessment date (upon verification by the director of equalization)
Date structures removed _____

☐

Applicant, having otherwise qualified for the Assessment Freeze for the Elderly and Disabled, but missed the deadline as prescribed in § 10-6A-4

☐

Applicant, having otherwise qualified for classification of owner-occupied single family dwelling, but missed the deadline as prescribed by law due to temporary duty assignment for the military.

☒

Other / Comments Applied for owner occupied per certification of value - missed entry

(No tax may be abated on any real property which has been sold for taxes, while a tax certificate is outstanding - Any abatement or property within corporate limits of a municipality must be first approved by the governing body of the municipality.)

I hereby apply for an abatement / refund of property taxes for the above reasons.

Adrienne McIntee

Applicant's Signature

Subscribed and sworn to, before me this _____ day of _____

Notary / Auditor / Deputy Auditor